



CANNON BUILDING
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**STATE OF DELAWARE
BOARD OF ACCOUNTANCY**

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PUBLIC MEETING MINUTES:	BOARD OF ACCOUNTANCY
DATA AND TIME:	Wednesday, August 19, 2015 at 9:00 a.m.
PLACE:	861 Silver Lake Boulevard, Dover, Delaware Conference Room B , second floor of the Cannon Building
MINUTES APPROVED:	September 16, 2015

MEMBERS PRESENT

Kathryn Schultz, Professional Member, President
Alison Houck, Professional Member
Robert Paretta, Educational Member, Secretary
John McManus, Professional Member
Judith Scarborough, Professional Member

ABSENT

Gary Pippin, Public Member
Prameela Kaza, Public Member
Karen Smith, Professional Member
Robert Mosch, Professional Member

DIVISION STAFF/DEPUTY ATTORNEY GENERAL

Kevin Maloney, Deputy Attorney General
LaTonya Brown, Administrative Specialist II

ALSO PRESENT

Dana Rubenstein, Delaware Society of CPA

CALL TO ORDER

Ms. Schultz called the meeting to order at 9:45 am.

REVIEW OF MINUTES

A motion was made by Mr. McManus seconded by Mr. Paretta, to approve the minutes dated June 17, 2015. The motion carried unanimously.

Unfinished Business

Re-review of Applications

A motion was made by Ms. Scarborough, seconded by Mr. McManus, to approve the application of Constantin Levantian. The motion carried unanimously.

A motion was made by Ms. Scarborough, seconded by Mr. McManus, to approve the application of Gaurav Jolly. The motion carried unanimously.

A motion was made by Ms. Scarborough, seconded by Mr. McManus, to table the application of Christopher Watts, pending proof of 150 credit hours. The motion carried unanimously.

A motion was made by Ms. Scarborough, seconded by Mr. McManus, to approve the application of Yunli Ni. The motion carried unanimously.

New Business

Review of Combined CPA Certificate and Permit Applications

A motion was made by Ms. Houck, seconded by Mr. McManus, to approve the application of Sean Kraft. The motion carried unanimously.

A motion was made by Ms. Houck, seconded by Mr. McManus, to approve the application of Judy Macharia. The motion carried unanimously.

A motion was made by Ms. Houck, seconded by Mr. McManus to approve the application of Sadie Jones. The motion carried unanimously.

A motion was made by Ms. Houck, seconded by Mr. McManus to approve the application of Rizalina Fernando. The motion carried unanimously.

A motion was made by Ms. Houck, seconded by Mr. McManus to approve the application of Amanpreet Singh. The motion carried unanimously.

A motion was made by Ms. Houck, seconded by Mr. McManus to approve the application of Zhixian Liu. The motion carried unanimously.

A motion was made by Ms. Houck, seconded by Mr. McManus to approve the application of Oliver Reid III. The motion carried unanimously.

A motion was made by Ms. Houck, seconded by Mr. McManus to approve the application of Yunfan Wang. The motion carried unanimously.

A motion was made by Ms. Houck, seconded by Mr. McManus to table the application of Lynn Walsh, pending proof that her supervisor's license is active. The motion carried unanimously.

A motion was made by Ms. Houck, seconded by Mr. McManus to approve the application of Bryan Jones. The motion carried unanimously.

Review of CPA Permit Applications

A motion was made by Ms. Schultz, seconded by Mr. Paretta, to approve the application of Sheryl Jimerson. The motion carried unanimously.

A motion was made by Ms. Schultz, seconded by Mr. Paretta, to table the application of Peter Chrustowski, pending proof of 1 year experience. The motion carried unanimously.

A motion was made by Ms. Schultz, seconded by Mr. Paretta, to approve the application of Lori Stoughton. The motion carried unanimously.

A motion was made by Ms. Schultz, seconded by Mr. Paretta, to approve the application of Connie Ouellette. The motion carried unanimously.

A motion was made by Ms. Schultz, seconded by Mr. Paretta, to approve the application of Timothy Boehmer. The motion carried unanimously.

Review of Firm Permit Applications

A motion was made by Ms. Schultz, seconded by Mr. Paretta to approve the Firm application of Michele Rago, CPA. The motion carried unanimously.

A motion was made by Ms. Schultz, seconded by Mr. Paretta, to approve the Firm application of Delaware Liberty Consulting. The motion carried unanimously.

Ratification of CPA Certificate Applications

A motion was made by Ms. Scarborough, seconded by Mr. McManus to approve the ratification of CPA Certificate application of Joon Bum Kim and Chansik Kim. The motion carried unanimously.

Review of Delaware Specific Ethics Course

A motion was made by Ms. Scarborough, seconded by Mr. McManus to table the ethics course provided by Pass Online due to no Delaware specific case studies. The motion carried unanimously.

A motion was made by Ms. Scarborough, seconded by Mr. McManus to table the ethics course provided by FurtherEd. Ms. Houck stated that she wanted to review it some more since she has received the information needed to double check. The motion carried unanimously.

A motion was made by Ms. Scarborough, seconded by Mr. McManus to approve the ethics course provided by CPEasy. The motion carried unanimously.

A motion was made by Ms. Scarborough, seconded by Mr. McManus to approve the ethics course provided by Professional Education Services. The motion carried unanimously.

A motion was made by Ms. Scarborough, seconded by Mr. McManus, to approve the ethics course provided by American CPE. The motion carried unanimously.

A motion was made by Ms. Scarborough, seconded by Mr. McManus, to approve the ethics course provided by CPE Depot. The motion carried unanimously.

A motion was made by Ms. Scarborough, seconded by Mr. McManus, to approve the ethics course provided by CPETHink.com LTD. The motion carried unanimously.

A motion was made by Ms. Scarborough, seconded by Mr. McManus, to approve the ethics course provided by Wolters Kluwer, CCH. The motion carried unanimously.

A motion was made by Ms. Schultz, seconded by Mr. Paretta, to amend the agenda to include the ethics course provided by The Borek Group LLC.

A motion was made by Ms. Scarborough, seconded by Mr. McManus, to approve the ethics course provided by The Borek Group LLC. The motion carried unanimously.

Review and Signing of the Orders

The Board reviewed the Orders and the President signed the Orders belonging to:

- Divya Raju
- Benoit Aguila
- Svetlana Hanna
- Janet Pallasigui
- Kristeen Major
- Ryosuke Matsuzaki
- Takahiro Kinoshita

Review and Consideration of Hearing Officers Recommendations

A motion was made by Mr. McManus, seconded by Mr. Paretta, to accept the Hearing Officers recommendation for Dan Jiao as modified by the Boards current practice. The motion carried unanimously.

A motion was made by Mr. McManus, seconded by Mr. Paretta, to accept the Hearing Officers recommendation for Maureen Fazio as modified by the Boards current practice. The motion carried unanimously.

A motion was made by Mr. McManus, seconded by Mr. Paretta, to accept the Hearing Officers recommendation for Velu Sashi Kumar Poomani as modified by the Boards current practice. The motion carried unanimously.

Review of Firm Name Change

The Board reviewed a letter (from Lester, Wiswell & Company) requesting a name change from Lester & Company to Lester, Wiswell & Company.

Complaint Status

04-03-14 Open

04-04-14	Closed
04-01-15	Open
04-02-15	Open
04-03-15	Open
04-04-15	Open

CORRESPONDENCE

Email from Alexandria Beach & Al Ismail

Ms. Brown presented the Board with a letter from Mr. Alaa Eldin Ismail requesting that the Board make an exception and consider The Institute of Public Accountants in Australia for his licensure process, due to his impressive achievements and special illness circumstances. The Board denied Mr. Ismail's request and the Board stated that they will not waive any of the requirements.

Email from Wendy Hassiepen

Ms. Brown presented the Board with an email from Ms. Wendy Hassiepen. Ms. Hassiepen is looking to offer incorporating services and was inquiring if this is permitted or not. The Board referred her to the Delaware Bar because the Board does not have jurisdiction to answer this question. The Board also suggested that she gets a private legal opinion.

Email from Shantel Hinmon

Ms. Brown presented the Board with an email from Ms. Shantel Hinmon inquiring where to take the PA exam. The Board referred her to Section 6.0 of the Rules and Regulations and Section 110 of the License Law (for the organization).

OTHER BUSINESS BEFORE THE BOARD

Delaware Code

Mr. Maloney informed the Board that there is no status update.

Review of CPA Permit to Practice Instruction sheet/Application

The Board reviewed the CPA Permit to Practice application and made the necessary changes. Ms. Brown will mark up the changes and submit the web request form to the System Analyst. The Board will review the final form at the next Board meeting.

Review of form for a change of firm name and address

Ms. Brown presented the Board with the Pharmacy form to mock up for Accountancy firm name changes. Mr. Maloney offered to draft a Firm Notification form for the Board to review at the next meeting.

Discussion of adoption of the MRA's

Ms. Brown presented the Board with a letter from Patricia Hartman (NASBA) requesting confirmation whether the Board recognizes MRAs. The Board responded that they are not considering adopting the MRA.

BDO USA

Ms. Brown presented the Board with a letter from the Texas State Board of Public Accountancy regarding BDO USA disciplinary action that has been taken against the firm. The Board suggested that Ms. Brown talk to the head of the Investigative Unit regarding filing a complaint on behalf of the Board for failure to timely notify reinforcement. The Board referenced 10.7.5 of the Rules and Regulations.

PUBLIC COMMENT

NEXT SCHEDULED MEETING

The next meeting will be held September 16, 2015 at 9:00 am in Conference Room B, second floor of the Cannon Building, 861 Silver Lake Boulevard, Dover, Delaware.

ADJOURNMENT

A motion was made by Ms. Schutlz, seconded by Mr. McManus to adjourn the meeting. The motion carried unanimously. The meeting adjourned at 11:43 a.m.

Respectfully submitted,

A handwritten signature in black ink that reads "LaTonya Brown". The signature is written in a cursive, flowing style.

LaTonya Brown
Administrative Specialist II